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Attorneys for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA**

In re:
 USA COMMERCIAL MORTGAGE COMPANY,
 Debtor.

Case No. BK-S-06-10725 LBR
 Case No. BK-S-06-10726 LBR
 Case No. BK-S-06-10727 LBR
 Case No. BK-S-06-10728 LBR
 Case No. BK-S-06-10729 LBR

In re:
 USA CAPITAL REALTY ADVISORS, LLC,
 Debtor.

Chapter 11

In re:
 USA CAPITAL DIVERSIFIED TRUST DEED
 FUND, LLC,
 Debtor.

Jointly Administered Under
 Case No. BK-S-06-10725 LBR

In re:
 USA CAPITAL FIRST TRUST DEED FUND, LLC,
 Debtor.

***AMENDED* NOTICE OF
 HEARING ON OBJECTION OF USA
 CAPITAL REALTY ADVISORS,
 LLC TO CLAIM FILED BY THE
 INTERNAL REVENUE SERVICE**

In re:
 USA SECURITIES, LLC,
 Debtor.

**(Affects USA Capital Realty Advisors,
 LLC)**

Affects:

- ☐ All Debtors
- ☐ USA Commercial Mortgage Company
- ☐ USA Securities, LLC
- ☒ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA First Trust Deed Fund, LLC

**NEW Date: June 15, 2007
 NEW Time: 9:30 a.m.**

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1 **NOTICE IS HEREBY GIVEN** that on April 11, 2007, USA Capital Realty Advisors,
2 LLC (“USA Realty”), by and through its counsel, filed an Objection to Claim Filed by the Internal
3 Revenue Service (the “Objection”). USACM objects to the IRS Claim and requests an order
4 disallowing the IRS’ proof of claim number 10726-00045.

5 A copy of the Objection may be obtained by accessing PACER through the United States
6 Bankruptcy Court website for Nevada at www.nvb.uscourts.gov, by contacting BMC Group at
7 telephone: (888) 909-0100, or by contacting the office of the Debtor’s counsel, Schwartzer &
8 McPherson Law Firm, telephone: (702) 228-7590 or fax: (702) 892-0122.

9 **NOTICE IS FURTHER GIVEN** that the hearing on the said Objection will be held on
10 **June 15, 2007** before a United States Bankruptcy Judge, in the Foley Federal Building, 300 Las
11 Vegas Boulevard South, Third Floor, Bankruptcy Courtroom No. 1, Las Vegas, Nevada **at 9:30**
12 **a.m.**

13 **NOTICE IS FURTHER GIVEN** that the hearings may be continued without further
14 notice.

15 **NOTICE IS FURTHER GIVEN** that any response to the Objection must be filed by
16 **June 8, 2007** pursuant to Local Rule 3007(b), which states:

17
18 If an objection to a claim is opposed, a written response must be filed and served on
19 the objecting party at least 5 business days before the scheduled hearing. A
20 response is deemed sufficient if it states that written documentation in support of
21 the proof of claim has already been provided to the objecting party and that the
22 documentation will be provided at any evidentiary hearing or trial on the matter.

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If you object to the relief requested, you *must* file a **WRITTEN** response to this pleading with the court. You *must* also serve your written response on the person who sent you this notice.

If you do not file a written response with the court, or if you do not serve your written response on the person who sent you this notice, then:

- The court may *refuse to allow you to speak* at the scheduled hearing; and
- The court may *rule against you* without formally calling the matter at the hearing.

Respectfully submitted this 7th day of May, 2007.

/s/ Lenard E. Schwartzter, Esq.

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